

**182.1 Definitions.**

As used in [this chapter](#), unless the context otherwise requires:

1. “*Assessment*” means an excise tax on the sale of sheep or wool as provided in [this chapter](#).
  2. “*Board*” means the Iowa sheep and wool promotion board established pursuant to [section 182.5](#).
  3. “*Concentration point*” means a location or facility where sheep are assembled for purposes of sale or resale for feeding, breeding, or slaughtering, and where contact may occur between groups of sheep from various sources. “*Concentration point*” includes a public stockyard, auction market, street market, state or federal market, untested consignment sales location, buying station, or a livestock dealer’s yard, truck, or facility.
  4. “*District*” means an official crop reporting district formed by the United States department of agriculture and set out in the annual farm census published by the Iowa department of agriculture and land stewardship.
  5. “*First purchaser*” means a person who purchases sheep or wool from a producer.
  6. “*Producer*” means a person who is actively engaged within this state in the business of producing or marketing sheep or wool and who receives income from the production of sheep or wool.
  7. “*Sale*” or “*sold*” means a transaction in which the property in or to sheep or wool is transferred from the producer to a first purchaser for full or partial consideration.
  8. “*Secretary*” means the secretary of agriculture.
  9. “*Sheep*” means an animal of the ovine species, regardless of age, produced or marketed in this state.
  10. “*Wool*” means the natural fiber produced by sheep.
- [85 Acts, ch 207, §1](#); [86 Acts, ch 1245, §631](#); [99 Acts, ch 50, §1 – 4](#); [2012 Acts, ch 1109, §1, 2, 7](#)  
Further definitions; see §159.1